



CROP PLANNING GUIDE 2009 - BROWN SOIL ZONE

Each year, the Saskatchewan Ministry of Agriculture assembles Crop Planning Guides to help producers estimate their costs of producing various crops. These estimates do not represent provincial average cost of production figures, but are meant to be used as a guide. Farm managers should use their own costs because costs and yields on each farm differ due to the type and amount of equipment, the amount of chemical and fertilizer used, and the various agronomic practices used. Blank worksheets are provided for this purpose.

Using the guide

The figures contained in these guides provide an estimate of variable expenses and other expenses (depreciation and investment cost for machinery, buildings and land) for an average sized farm in each of the soil zones. For 2009, the size of farm used for the brown soil zone was 2,125 acres (2006 Census of Agriculture).

Crop prices are farm gate price estimates for 2009 based on the information that was available in December 2008. Producers are asked to use their own judgment and adjust the estimates to what they think may occur. Also, it is important to continually adjust these estimates as seeding time approaches.

Yields are area averages from Saskatchewan Crop Insurance Corporation (SCIC). It is recommended that producers use their own yield expectations.

When comparing returns per acre of a continuous-stubble crop to a fallow-seeded crop, add the summer fallow costs to the fallow-seeded crop expenses. The best way to compare summer fallow and stubble crops is to calculate the average returns per rotation acre for different rotations of crops. Refer to the example in this guide.

In crop to crop comparisons, producers often focus only on the return over all expenses (profit). However, it is very useful to look at break-even prices and break-even yields. The break-even yields show the level of yields producers would need to achieve to cover costs based on the estimated market price. The break-even prices for crops show the prices needed by producers to cover costs if the estimated average yields are obtained. Farm managers are advised to interpret these figures very carefully and evaluate new information as it becomes available.

Short-term vs. Long-term planning

In the short term, producers must generate more revenue than their variable expenses (estimated gross revenue minus variable expenses). Meeting these costs ensures a producer can pay their cash costs each year. However, over the long term,

producers must generate more revenue than total expenses. Meeting all costs ensures producers can meet all financial and equipment costs over the long term.

Changes to the Guide for 2009

From the revenue perspective, most crop revenue forecasts are lower than last year. From the cost side, phosphate and sulphur prices have risen significantly from last year thus increasing these input costs. However, fuel prices have decreased, as have financing costs, thereby lessening the impact of higher fertilizer prices. Machinery investment values and average farm sizes for the different soil zones were both increased last year after obtaining new data from the 2006 Census of Agriculture. The average land values for the different soil zones were increased as well to reflect the upward trend in land sales.

2009 Agronomic Considerations

Fall 2008 stubble subsoil moisture is generally rated good to poor within the brown soil zone. Maps are available from the Ministry website. Fertilizer effectiveness is usually greater when moisture conditions are favourable. However, producers should check their own subsoil moisture before projecting yields.

The guides continue to show reduced phosphorous rates to fall in line with recommended maximum safe rates for seed placed phosphate. Producers may choose to use higher rates on an individual basis, but caution is advised. Soil tests are recommended and will suggest the fertility requirements for 2009.

The Ministry also produces maps that forecast potential insect infestation levels. These maps aid in adjusting expected crop yields due to insect infestations.

Caution should be exercised when using herbicides, fungicides and insecticides. It is recommended that producers alter the type and group of chemical used, in order to minimize the chance for resistance to develop.

Agriculture Knowledge Centre, Phone, toll-free, 1-866-457-2377

The Agriculture Knowledge Centre (AKC) is the place to call for the latest information on topics including crops and livestock, nutrient management, and the economic implications of management decisions. Use the toll-free line to contact resource agents and specialists, who draw on expertise from around the province.

CROP PRODUCTION COSTS (\$/ACRE) BROWN SOIL ZONE 2009

	Summerfallow		Fallow Seeded Crops										
	Tillage Fallow	Chem Fallow	Spring Wheat	Durum Wheat	CPS Wheat	Feed Barley	Oats	Flax	Large Gm Lentil	Canary Seed	Brown Mustard	Spring Wheat	Durum Wheat
REVENUE PER ACRE													
Estimated Yield (bu./ac.,lb./ac.) (A)			33.7	37.4	41.2	53.2	57.5	19.6	1243.0	1042.0	18.6	26.9	29.4
Est. On Farm Market Price/bu.,lb. (B)			5.55	6.53	4.93	3.16	2.09	9.78	0.25	0.20	16.50	5.55	6.53
Estimated Gross Revenue/ac (Ax B)=(C)	0.00	0.00	187.04	244.22	203.12	168.11	120.18	191.69	310.75	208.40	306.90	149.30	191.98
EXPENSES PER ACRE													
Variable Expenses/acre													
Seed			14.03	15.83	13.11	9.02	10.73	8.10	29.70	10.15	20.90	14.03	15.83
Fertilizer - Nitrogen			11.40	11.40	11.40	11.40	11.40	11.40	3.42	11.40	11.40	25.65	25.65
- Phosphorus			21.00	21.00	21.00	21.00	21.00	10.50	14.00	21.00	14.00	21.00	21.00
- Sulphur & Other			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.70	0.00	0.00
Chemical - Herbicides	3.82	13.75	14.33	14.33	14.33	14.29	9.45	22.13	38.39	12.48	17.09	14.33	14.33
- Insecticides/Fungicides	0.00	0.00	1.23	1.23	1.23	0.00	0.00	0.00	1.23	1.92	0.43	1.23	1.23
- Other	0.00	0.00	2.70	2.70	2.70	2.16	2.55	1.80	1.80	0.00	0.00	2.70	2.70
Machinery Operating - Fuel	7.40	1.48	12.58	12.58	12.58	12.58	12.58	14.06	14.06	12.58	13.32	14.80	14.80
- Repair	1.59	1.14	4.62	4.62	4.62	4.62	4.62	6.16	7.96	4.62	4.62	4.62	4.62
Custom Work & Hired Labour	0.00	0.00	8.50	8.50	8.50	7.50	7.50	7.50	7.75	7.50	7.00	8.50	8.50
Crop Insurance Premium	0.00	0.00	6.16	10.77	10.95	9.09	7.94	15.07	21.36	12.20	17.95	4.91	8.45
Utilities & Miscellaneous	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67
Interest on Variable Expenses	1.01	1.23	2.05	2.19	2.13	1.95	1.87	2.06	2.94	2.00	2.36	2.37	2.48
Total Variable Expenses (D)	17.49	21.28	102.27	108.81	106.22	97.28	93.31	102.45	146.28	99.52	117.44	117.80	123.25
Other Expenses/acre													
Building Repair	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Property Taxes	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43
Insurance & Licences	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38
Machinery Depreciation	5.30	3.80	15.40	15.40	15.40	15.40	15.40	15.40	19.90	15.40	15.40	15.40	15.40
Building Depreciation	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Machinery Investment	2.17	1.56	6.31	6.31	6.31	6.31	6.31	6.31	8.16	6.31	6.31	6.31	6.31
Building Investment	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74
Land Investment	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84
Total Other Expenses (E)	32.66	30.55	46.90	46.90	46.90	46.90	46.90	46.90	53.25	46.90	46.90	46.90	46.90
Total Expenses (D+E+F)=(G)	50.15	51.82	149.17	155.71	153.13	144.18	140.21	149.35	199.52	146.42	164.34	164.70	170.15
Summer fallow Expense (H)			50.15	50.15	50.15	50.15	50.15	50.15	50.15	50.15	50.15	50.15	50.15
Total Rotational Expense (G+H)=(I)			199.32	205.86	203.28	194.33	190.36	199.50	249.67	196.57	214.49	164.70	170.15
RETURNS PER ACRE													
Return over Variable Expenses (C-D)			67.28	117.92	79.40	53.35	9.38	71.75	146.99	91.39	171.97	31.49	68.73
Return over Total Rotational Expenses (C-I)			-12.29	38.36	-0.16	-26.22	-70.19	-7.82	61.08	11.83	92.41	-15.41	21.83
BREAK-EVEN YIELD PER ACRE **													
To Cover Variable Expenses			21.6	19.3	25.1	36.3	53.0	12.3	655.1	585.0	8.2	21.2	18.9
To Cover Total Rotational Expenses			35.9	31.5	41.2	61.5	91.1	20.4	998.7	982.9	13.0	29.7	26.1
BREAK-EVEN PRICE PER BU./LB. **													
To Cover Variable Expenses			3.55	3.38	3.00	2.16	1.93	6.12	0.13	0.11	7.25	4.38	4.19
To Cover Total Rotational Expenses			5.91	5.50	4.93	3.65	3.31	10.18	0.20	0.19	11.53	6.12	5.79

* These budgets do not include an estimate for owner/operator labour and management. This value varies greatly and depends on both the farm manager's needs as well as the ability of the farm business to generate income. Farm managers need to determine their own actual labour and management cost and add it to total expenses.

** Returns per acre, break-even yields and prices for fallow crops must include the previous year's fallow expenses. For simplicity, we used 2009 tillage fallow values.

Conventional Seeded Stubble Crops							Direct Seeded Stubble Crops								
CPS Wheat	Feed Barley	Oats	Flax	Large Grn Lentil	Canary Seed	Brown Mustard	Spring Wheat	Durum Wheat	CPS Wheat	Feed Barley	Oats	Flax	Large Grn Lentil	Canary Seed	Brown Mustard
29.9	40.4	44.5	15.1	1082.0	728.0	15.5	26.9	29.4	29.9	40.4	44.5	15.1	1082.0	728.0	15.5
4.93	3.16	2.09	9.78	0.25	0.20	16.50	5.55	6.53	4.93	3.16	2.09	9.78	0.25	0.20	16.50
147.41	127.66	93.01	147.68	270.50	145.60	255.75	149.30	191.98	147.41	127.66	93.01	147.68	270.50	145.60	255.75
13.11	9.02	10.73	8.10	29.70	10.15	20.90	14.03	15.83	13.11	9.02	10.73	8.10	29.70	10.15	20.90
25.65	25.65	25.65	25.65	3.42	19.95	25.65	25.65	25.65	25.65	25.65	25.65	3.42	19.95	25.65	25.65
21.00	21.00	21.00	10.50	14.00	21.00	14.00	21.00	21.00	21.00	21.00	21.00	10.50	14.00	21.00	14.00
0.00	0.00	0.00	0.00	0.00	0.00	4.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.70
14.33	14.29	9.45	22.13	38.39	12.48	17.09	17.58	17.58	17.58	17.54	12.70	25.38	38.32	15.73	16.08
1.23	0.00	0.00	0.00	1.23	1.92	0.43	1.23	1.23	1.23	0.00	0.00	0.00	4.43	1.92	0.43
2.70	2.16	2.55	1.80	1.80	0.00	0.00	2.70	2.70	2.70	2.16	2.55	1.80	1.80	0.00	0.00
14.80	14.80	14.80	16.28	16.28	14.80	15.54	10.36	10.36	10.36	10.36	10.36	11.84	11.84	10.36	11.10
4.62	4.62	4.62	6.16	7.96	4.62	4.62	4.62	4.62	4.62	4.62	4.62	6.16	7.96	4.62	4.62
8.50	7.50	7.50	7.50	7.50	7.00	8.50	8.50	8.50	8.50	7.50	7.50	7.75	7.50	7.00	7.00
7.94	6.89	6.14	11.61	18.59	8.54	12.79	4.91	8.45	7.94	6.89	6.14	11.61	18.59	8.54	12.79
3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67
2.41	2.25	2.18	2.32	2.93	2.14	2.59	2.34	2.45	2.39	2.22	2.15	2.30	2.90	2.12	2.48
119.96	111.84	108.28	115.73	145.71	106.77	128.98	116.59	122.04	118.75	110.62	107.07	114.51	144.38	105.56	123.42
0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43
1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38
15.40	15.40	15.40	15.40	19.90	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	19.90	15.40	15.40
0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
6.31	6.31	6.31	6.31	8.16	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	8.16	6.31	6.31
0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74
15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84	15.84
46.90	46.90	46.90	46.90	53.25	46.90	46.90	46.90	46.90	46.90	46.90	46.90	46.90	53.25	46.90	46.90
166.86	158.74	155.18	162.63	198.96	153.68	175.88	163.49	168.94	165.65	157.53	153.97	161.42	197.63	152.46	170.32
166.86	158.74	155.18	162.63	198.96	153.68	175.88	163.49	168.94	165.65	157.53	153.97	161.42	197.63	152.46	170.32
27.45	15.82	-15.28	31.95	124.79	38.83	126.77	32.71	69.95	28.66	17.04	-14.06	33.16	126.12	40.04	132.33
-19.45	-31.08	-62.18	-14.95	71.54	-8.08	79.87	-14.19	23.04	-18.24	-29.86	-60.96	-13.74	72.87	-6.86	85.43
24.3	35.4	51.8	11.8	582.9	533.9	7.8	21.0	18.7	24.1	35.0	51.2	11.7	577.5	527.8	7.5
33.8	50.2	74.2	16.6	795.8	768.4	10.7	29.5	25.9	33.6	49.9	73.7	16.5	790.5	762.3	10.3
4.01	2.77	2.43	7.66	0.13	0.15	8.32	4.33	4.15	3.97	2.74	2.41	7.58	0.13	0.14	7.96
5.58	3.93	3.49	10.77	0.18	0.21	11.35	6.08	5.75	5.54	3.90	3.46	10.69	0.18	0.21	10.99

For more information, contact: The Agriculture Knowledge Centre
Toll Free: 1-866-457-2377

The information in this publication was revised in December 2008.

BROWN SOIL ZONE ASSUMPTIONS

1. Seed including cleaning:

- Spring wheat 1.5 bu./ac. at \$9.35/bu.
- Durum wheat 1.5 bu./ac. at \$10.55/bu.
- CPS wheat 1.5 bu./ac. at \$8.74/bu.
- Barley 1.5 bu./ac. at \$6.01/bu.
- Oats 2.5 bu./ac. at \$4.29/bu.
- Mustard 10 lb./ac. at \$2.09/lb. treated.
- Flax 30 lb./ac. at \$15.22/bu. (\$27/lb.)
- Lentils 90 lb./ac. at \$0.33/lb.
- Canary seed 35 lb./ac. at \$0.29/lb.
- Seed prices are an average of certified seed prices and commercial seed prices since farmers commonly clean their own grain for seed (except for mustard).

2. Fertilizer:

Nitrogen based on 46-0-0 at \$573/tonne (\$.57/lb. of actual N)

- Nitrogen on fallow crops 20 lb. N/ac.
- Nitrogen on stubble crops 45 lb. N/ac. except for canary where 35 lb./ac. is recommended.
- Nitrogen on fallow and stubble lentils 6 lb. N/ac. based on 50 lb. of 12-51-0.

Phosphorus based on 12-51-0 at \$943/tonne (\$.70/lb. of actual P)

- The following lists the recommended rates of seed placed phosphate: Cereals 30 lb./ac., Mustard 20 lb./ac., Flax 15 lb./ac., Lentils 20 lb./ac., Pea 15 lb./ac.

Source: Saskatchewan Ministry of Agriculture.

Sulphur based on 20-0-0-24 at \$508/tonne (\$.47/lb. of actual S)

- Sulphur on mustard at 10 lb. S/acre (application cost is included with machinery costs).

3. Pesticides:

Herbicides:

- Cereals: 25% of acres sprayed for wild oats (except oats) and 100% of acres for broadleaf weeds.
- Mustard fallow and conventional stubble: wild oats and broadleaf pre-plant 100% of acres. Mustard direct seed: 100% of acres for wild oats.
- Lentils, flax: broadleaf and grassy weeds 100% of acres.
- Canary seed: wild oats 25% of acres, broadleaf 100% of acres.
- Direct seeded stubble: pre-plant burnoff 100% of acres (glyphosate).
- Cereals, flax, canary seed: pre/post harvest 20% of all acres with glyphosate.

Insecticides and Others:

- All crops: seed treatment or inoculation 100% of acres except for canary where no seed treatments are used.
- Canary: insect control 20% of acres.
- Mustard: insect control 10% of acres per year (10% of \$5/ac. application cost included in custom work).
- Spring wheat, durum, CPS wheat: midge control 20% of acres per year (20% of \$5/ac. application cost included in custom work).
- Lentils: inoculation 100% of acres, desiccation 75% of acres, fungicide 20% of acres, insecticide 20% of acres for grasshoppers.

- Tillage fallow: 100% of acres sprayed for winter annuals.
- Chem fallow: one application for winter annuals, two applications for broad spectrum, one application for broadleaf.

4. **Fuel costs** are based on estimated fuel consumptions for the various farming operations with diesel fuel priced at 74 cents/litre.

5. **Machinery repair** rates are 4% of machinery investment per year for lentils and flax and 3% for all other crops.

6. **Saskatchewan Crop Insurance Corporation (SCIC)** premiums are based on 70% of the risk area(s) coverage plus 20%.

7. **Building repair** rates are 5% of building investment per acre.

8. **Operating interest** is calculated on all cash operating costs at 4.1% for 6 months on all crops, 18 months for fallow.

9. **Machinery depreciation** is calculated at 10% of machinery investment per year on a straight-line basis.

10. **Building depreciation** is based on a building investment of \$18 per cultivated acre calculated at 5% per year on a straight line basis.

11. **Average machinery investment** is \$154 per cultivated acre, \$53 per tillage fallow acre and \$38 per chem fallow acre. An additional machinery investment of \$45 per acre is assumed for lentils.

12. **Investment cost** on buildings and machinery investment is calculated at an interest rate of 4.1% on the investment per acre.

13. **Land investment cost** of \$15.84/ac. is calculated at 4.5% return on investment of \$352 per cultivated acre.

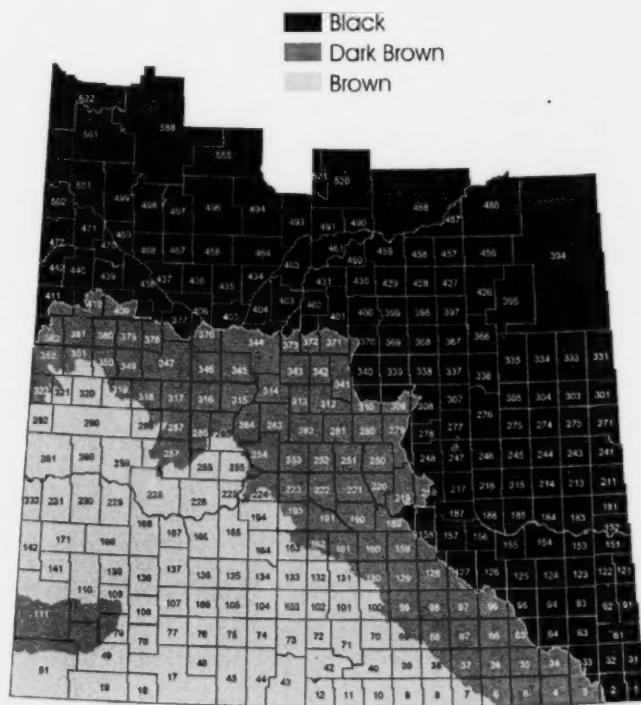
14. **Crop prices** for 2009 production are farm gate price estimates for 2009 crop production, provided by Saskatchewan Ministry of Agriculture in December 2008.

15. **Crop yields** are 120% of long term averages for SCIC risk areas 3 and 10; soil class H based on data compiled by SCIC. Crop yields for the average soil class in the risk area have been increased by 20% to reflect the increased productivity for 2009 over the long term averages and the higher than average input levels used in these budgets.

16. **Crops** that appear in both the Crop Planning Guides and the Specialty Crops Guide that share the same soil zone and are continuous cropped have their yields averaged between Saskatchewan Ministry of Agriculture's 10 year averages and SCIC yields plus 20%.

17. **Labour and management.** These budgets do not include an estimate for owner/operator labour and management. This value varies greatly, and farm managers need to determine their own actual labour and management cost.

Soil Zones of Southern Saskatchewan



For more information, contact:

The Agriculture Knowledge Centre (AKC)
Phone toll free: 1-866-457-2377

This information is on the Ministry website, along with most other publications.

Website Address:
<http://www.agriculture.gov.sk.ca>

Revised December 2008 by the Agri-Business Development Branch

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Insecticides and Others:

- All crops: seed treatment or inoculation 100% of acres except for canary where no seed treatments are used.
- Canary: insect control 20% of acres
- Mustard: insect control 10% of acres per year (10% of \$5/ac. application cost included in custom work)
- Spring wheat, durum, CPS wheat: midge control 20% of acres per year (20% of \$5/ac. application cost included in custom work)
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- Chem fallow: one application for winter annuals, two applications for broad spectrum, one application for broadleaf.

4. Fuel costs are based on estimated fuel consumptions for the various farming operations with diesel fuel priced at 74 cents/litre.

5. Machinery repair rates are 4% of machinery investment per year for lentils and flax and 3% for all other crops.

6. Saskatchewan Crop Insurance Corporation (SCIC) premiums are based on 70% of the risk area(s) coverage plus 20%.

7. Building repair rates are 5% of building investment per acre.

8. Operating interest is calculated on all cash operating costs at 4.1% for 6 months on all crops, 18 months for fallow.

9. Machinery depreciation is calculated at 10% of machinery investment per year on a straight-line basis.

10. Building depreciation is based on a building investment of \$18 per cultivated acre calculated at 5% per year on a straight line basis.

11. Average machinery investment is \$154 per cultivated acre, \$53 per tillage fallow acre and \$38 per chem fallow acre. An additional machinery investment of \$45 per acre is assumed for lentils.

12. Investment cost on buildings and machinery investment is calculated at an interest rate of 4.1% on the investment per acre.

13. Land investment cost of \$15.84/ac. is calculated at 4.5% return on investment of \$352 per cultivated acre.

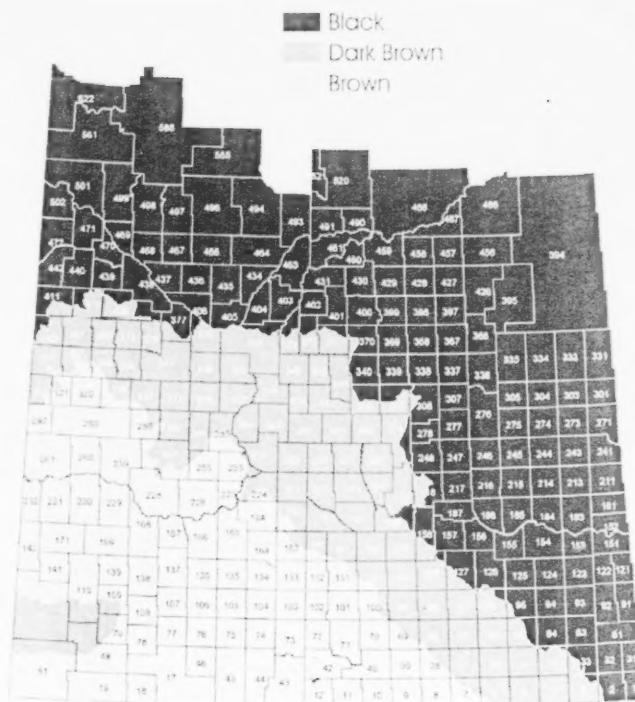
14. Crop prices for 2009 production are farm gate price estimates for 2009 crop production, provided by Saskatchewan Ministry of Agriculture in December 2008

15. Crop yields are 120% of long term averages for SCIC risk areas 3 and 10; soil class H based on data compiled by SCIC. Crop yields for the average soil class in the risk area have been increased by 20% to reflect the increased productivity for 2009 over the long term averages and the higher than average input levels used in these budgets.

16. Crops that appear in both the Crop Planning Guides and the Specialty Crops Guide that share the same soil zone and are continuous cropped have their yields averaged between Saskatchewan Ministry of Agriculture's 10 year averages and SCIC yields plus 20%.

17. Labour and management. These budgets do not include an estimate for owner/operator labour and management. This value varies greatly, and farm managers need to determine their own actual labour and management cost.

Soil Zones of Southern Saskatchewan



For more information, contact:

The Agriculture Knowledge Centre (AKC)
Phone toll free: 1-866-457-2377

This information is on the Ministry website, along with most other publications.

Website Address:
<http://www.agriculture.gov.sk.ca>

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